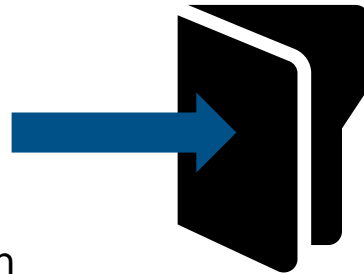


Documentation to Prepare for Monitoring

Per [2 C.F.R. § 200.337](#), a non-Federal entity must provide FEMA, Inspectors General, the Comptroller General, and any pass-through entities the right to access any documents, papers or records relevant to the award. The below list includes examples of required documents that non-Federal entities should prepare for FEMA or the pass-through entity (or any of the authorized parties and their representatives) for such monitoring sessions or requests for access. In addition, these documents must be retained for a minimum of three years from the date of submission of the final expenditure report, or longer, as laid out in [2 C.F.R. § 200.334](#) and the various exceptions lengthening this document retention requirement.

In the case of subawards, subrecipients must provide these documents to pass-through entities to facilitate monitoring sessions; with the exception of Audit Reports (see asterisk below)

- Application
- Award Package
- Amendments
- Performance and Financial Reports
- Expenditure Source Documentation
- Procurement Materials
- Internal Policies and Procedures for Grants Management
- Indirect Cost Rate Agreements
- Audit Reports* and Corrective Action Plan (CAP)
- Grant-Related Correspondence



**Per [2 C.F.R. § 200.512\(b\)\(1\)](#), most subrecipients upload their Audit Reports directly to the Federal Audit Clearinghouse (FAC); as a result, pass-through entities generally should download subrecipients' audits each year, review them, and monitor any audit findings and corrective action with the subrecipient(s). Indian Tribes and Tribal organizations, however, pursuant to [§ 200.512\(b\)\(2\)](#), may opt against authorizing the FAC to publish their forms and instead those entities must submit their audit reporting packages to their pass-through entities.*



FEMA